

**NORTH JACKSON
UNIFIED SCHOOL DISTRICT NO. 335**

**REGULATORY BASIS FINANCIAL STATEMENTS
For the year ended June 30, 2015**

And

INDEPENDENT AUDITOR'S REPORTS ON FINANCIAL STATEMENTS

...KL...

Karlin & Long, LLC
Certified Public Accountants

10115 Cherry Lane
Lenexa, Kansas 66220
(913) 829-7676

2200 Kentucky Avenue
Platte City, Missouri 64079
(816) 858-3791

901 Kentucky Street, Suite 104
Lawrence, Kansas 66044
(785) 312-9091

NORTH JACKSON
UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
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Karlin & Long, LLC
Certified Public Accountants

Board of Education
Unified School District No. 335
Holton, Kansas 66436

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENT

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 335, Holton, Kansas ("Municipality") as of and for the year ended June 30, 2015, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the presentation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District No. 335, Holton, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 335, Holton, Kansas as of June 30, 2015 or changes in financial position and cash flows thereof for the year then ended.

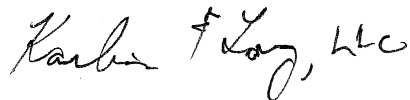
Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 335, Holton, Kansas (“Municipality”) as of June 30, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming opinion on the 2015 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures – agency funds, and schedules of regulatory basis receipts, expenditures and unencumbered cash – district activity funds (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2015 basic financial statement, however are required to be presented under the provisions of

the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2015 basic financial statement. The 2015 information has been subjected to the auditing procedures applied in the audit of the 2015 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2015 basic financial statement or to the 2015 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2015 basic financial statement as a whole, on the basis of accounting described in Note 1.

A handwritten signature in black ink that reads "Karlin & Long, LLC". The signature is written in a cursive, flowing style.

Karlin & Long, LLC
Certified Public Accountants

Lawrence, KS
October 31, 2015

USD #335, HOLTON KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General	\$ 0	0	\$ 3,051,888	\$ 3,051,888	\$ 0	\$ 85,795	\$ 85,795
Supplemental General	42,837	0	1,009,655	1,035,405	17,087	81,891	98,978
Special Purpose Funds							
Vocational Education	64,000	0	80,110	60,110	84,000	2,163	86,163
Special Education	230,421	0	615,743	459,708	386,456	162,061	548,517
Driver Training	9,128	0	7,121	5,749	10,500	957	11,457
Food Service	76,000	0	245,851	241,851	80,000	458	80,458
Capital Outlay	860,240	0	215,039	412,179	663,100	292,852	955,952
Professional Development	12,050	0	14,690	13,740	13,000	6,905	19,905
KPERS Special Contribution	0	0	213,709	213,709	0	0	0
At Risk (K-12)	160,000	0	263,767	229,767	194,000	720	194,720
Gifts and Grants	11,335	0	11,760	10,177	12,918	1,513	14,431
District Activity Funds	28,672	0	59,727	51,833	36,566	36,566	36,566
Textbook rental	27,313	0	13,400	22,296	18,417	14,429	32,846
Title I	0	0	43,523	43,523	0	121	121
REAP	0	0	6,098	6,098	0	0	0
Native American Grant	0	0	4,112	4,112	0	4,112	4,112
Title IIA	0	0	11,978	11,978	0	162	162
Carl Perkins Grant	0	0	2,629	2,629	0	0	0
Contingency Reserve	280,000	0	0	0	280,000	280,000	280,000
Playground Equipment	10,431	0	0	0	10,431	10,431	10,431
Honor Flight	8,207	0	2,664	0	10,871	10,871	10,871
Bond and Interest Fund							
Bond and Interest Fund	355,582	0	284,729	216,860	423,451	423,451	423,451
Capital Projects							
Capital Projects	394,667	0	0	200,000	194,667	5,820	200,487
Total Reporting Entity	\$ 2,570,883	0	\$ 6,158,193	\$ 6,293,612	\$ 2,435,464	\$ 659,959	\$ 3,095,423
Composition of Cash							
							\$ 285,181
							2,318,767
							522,232
							3,126,180
							30,757
							\$ 3,095,423

Checking Accounts
Savings Accounts
Petty Cash
Certificates of Deposit
Total Cash
Agency Funds per Statement 4
Total Reporting Entity

The notes to the financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

USD No.335 is a municipal corporation governed by an elected seven member board. The district as an entity has been defined to include, on a combined basis, (a) USD No. 335 (b) organizations for which USD No. 335 is financially accountable, and (c) other organizations for which the nature and significance of their relationship with USD No. 335 are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. There are currently no organizations which meet the foregoing criteria for being combined in the District's report.

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the District for the year 2015:

Governmental Funds

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long term debt) that are intended for specified purposes

Bond and Interest Funds – Used to account for the accumulation of resources, including tax levies, transfer's from other funds and payment of general long-term debt.

Capital Project Funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Fiduciary Funds

Agency Funds – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, activity accounts, etc.).

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the statutory basis of accounting.

Reimbursed Expenses

Expenditures in the amount of \$ 47,885 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Reimbursed Expenses (Continued)

amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Budgetary Information

Kansas Statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments during the year 2015.

The statutes permit transferring budgeted amounts between accounts within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the district for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds and trust funds and the following special revenue funds:

Textbook Rental Fund	REAP Grant
Title IIA Fund	Contingency Reserve Fund
District Activity Funds	Title I Fund
Native American Grant	Carl Perkins Grant
Playground Equipment	Honor Flight

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as expenditures.

Use of Estimates

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments

Deposits

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the government is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The District had no investments during 2015.

Concentration of Credit Risk

State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2015.

At June 30, 2015, the District's carrying amount of deposits was \$ 3,126,180 and the bank balance was \$ 3,165,876. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and the balance was collateralized with securities held by the pledging financial institutions' agents in the district's name.

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments (continued)

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the district will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 3 – Defined Benefit Pension Plan

Plan Description – USD No. 335 participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy – K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depending on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414 (h) of the Internal Revenue Code.

Net Pension Liability – The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which rolled forward to June 30, 2014. As of June 30 2014 the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the District's proportionate share of the net pension liability is \$ 210,489 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website www.kpers.org or can be obtained as described in the first paragraph above.

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – Defined Benefit Pension Plan (continued)

The State of Kansas is required to contribute the statutory required employers share.

NOTE 4 – Risk Management

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the county carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

NOTE 5 – Stewardship, Compliance and Accountability

We noted no violations of Kansas Statutes for the period under audit.

NOTE 6 – Compensated Absences

Teachers and administrative personnel accrue 12 days sick and personal leave per year. They are allowed to accumulate up to 36 days of unused leave time. Once the maximum accumulation is reached, any unused excess is paid annually. Should the covered personnel remain a District employee for 10 years or more, they are compensated for any carryover of unused leave with a maximum of 36 days. Noncertified personnel accrue 12 days of sick and 12 days of vacation leave per year. They are allowed to accumulate up to 72 days of unused sick time. Vacation is to be taken during the contract year with any carryover to be approved by the superintendent or principal. The District has not computed or recorded this liability.

NOTE 7 – Contingency

The District receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the District's management, such disallowances, if any, will not be significant to the District's financial statements.

NOTES TO FINANCIAL STATEMENTS**NOTE 8 – Interfund Transactions**

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Special Education Fund	K.S.A. 72-6428	\$ 157,593
General Fund	Vocational Education Fund	K.S.A. 72-6428	19,785
General Fund	At-Risk Fund (K-12)	K.S.A. 72-6428	99,588
General Fund	Capital Outlay	K.S.A. 72-6428	4,992
Supplemental General Fund	At-Risk Fund (K-12)	K.S.A. 72-6425	164,179
Supplemental General Fund	Food Service Fund	K.S.A. 72-6425	40,345
Supplemental General Fund	Special Education Fund	K.S.A. 72-6425	458,150
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-6425	60,000
Supplemental General Fund	Professional Development	K.S.A. 72-6425	14,690
Supplemental General Fund	Driver Training	K.S.A. 72-6425	1,827

NOTE 9 – Other Post Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

NOTE 10 – In Substance Receipt in Transit

The District received \$234,164 subsequent to June 30, 2015 and as required by K.S.A 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015.

NOTES TO FINANCIAL STATEMENTS

NOTE 11 – Capital Projects

At year-end, capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	<u>Expenditures To Date</u>	<u>Project Authorization</u>
School Buildings	\$ 2,805,333	\$ 3,000,000

NOTE 12 – Subsequent Events

Subsequent events for management's review have been evaluated through October 31, 2015. The date in the prior sentence is the date the financial statements were available to be issued.

NOTES TO FINANCIAL STATEMENTS

NOTE 13 - Long-Term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2015 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
2007 Issue	3.80-5.00%	12/15/07	\$ 3,000,000	9/1/28	\$ 2,690,000	\$	\$ 105,000	\$ (105,000)	\$ 2,585,000	\$ 111,860
Capital Leases:										
Energy Lease	2.80-4.45%	2/1/08	\$ 2,180,000	9/1/28	1,805,000		90,000	(90,000)	1,715,000	71,618
Total Long Term Debt					\$ 4,495,000	\$ 0	\$ 195,000	\$ (195,000)	\$ 4,300,000	\$ 183,478
Current maturities of long-term debt for the next five year increments through maturity are as follows:										
		2016	2017	2018	2019	2020	2021-2025	2026-2029	Total	
Principal										
General Obligation Bonds	\$ 115,000	\$ 125,000	\$ 135,000	\$ 145,000	\$ 155,000	\$ 945,000	\$ 965,000	\$ 2,585,000		
Special Assessment Bonds								0		
Certificates of Participation								0		
Capital Leases	95,000	100,000	100,000	105,000	110,000	615,000	590,000	1,715,000		
Revenue Bonds								0		
No-Fund Warrants								0		
Temporary Notes								0		
Total Principal	210,000	225,000	235,000	250,000	265,000	1,560,000	1,555,000	4,300,000		
Interest										
General Obligation Bonds	106,767	100,910	94,411	87,411	80,841	299,863	83,121	853,324		
Special Assessment Bonds								0		
Certificates of Participation								0		
Capital Leases	68,471	65,032	61,382	57,537	53,397	195,357	53,113	554,289		
Revenue Bonds								0		
No-Fund Warrants								0		
Temporary Notes								0		
Total Interest	175,238	165,942	155,793	144,948	134,238	495,220	136,234	1,407,613		
Total Principal and Interest	\$ 385,238	\$ 390,942	\$ 390,793	\$ 394,948	\$ 399,238	\$ 2,055,220	\$ 1,691,234	\$ 5,707,613		

Unified School District No. 335, Holton, Kansas

Regulatory-Required

Supplementary Information

For the year ended June 30, 2015

USD #335, HOLTON, KANSAS

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2015

Schedule 1

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Funds						
General	\$ 3,070,044	\$ (66,041)	\$ 47,885	\$ 3,051,888	\$ 3,051,888	\$ 0
Supplemental General	1,057,165	(21,760)	0	1,035,405	1,035,405	0
Special Purpose Funds						
Vocational Education	154,000	0	0	154,000	60,110	(93,890)
Special Education	880,421	0	0	880,421	459,708	(420,713)
Driver Training	15,728	0	0	15,728	0	(15,728)
Food Service	269,981	0	0	269,981	241,851	(28,130)
Capital Outlay	1,045,040	0	0	1,045,040	412,179	(632,861)
Professional Development	27,050	0	0	27,050	13,740	(13,310)
KPERS Special Contribution	270,402	0	0	270,402	213,709	(56,693)
At-Risk Fund (K-12)	450,000	0	0	450,000	229,767	(220,233)
Gifts and Grants	11,335	0	0	11,335	0	(11,335)
Bond and Interest Fund						
Bond and Interest	216,860	0	0	216,860	216,860	0

USD #335, HOLTON, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax		19	(19)
Federal grants			0
State aid/grants	3,004,003	3,070,025	(66,022)
Charges for services			0
Interest income			0
Miscellaneous revenues	47,885		47,885
Operating transfers			0
Total Cash Receipts	<u>3,051,888</u>	<u>3,070,044</u>	<u>(18,156)</u>
EXPENDITURES			
Instruction	1,695,953	1,711,268	(15,315)
Student support services	25,245	21,426	3,819
Instruction support staff	62,567	58,550	4,017
General administration	131,889	106,900	24,989
School administration	157,185	144,500	12,685
Operations and maintenance	369,338	350,700	18,638
Student transportation services	255,293	108,700	146,593
Central support services	72,460	68,000	4,460
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	281,958	500,000	(218,042)
Adjustment to comply with legal max		(66,041)	66,041
Adjustment for qualifying budget credits		47,885	(47,885)
Total Expenditures	<u>3,051,888</u>	<u>\$ 3,051,888</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #335, HOLTON, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 332,528	\$ 318,592	\$ 13,936
Delinquent tax	5,965	8,429	(2,464)
Motor vehicle tax	58,880	54,987	3,893
RV tax	1,346	875	471
Mineral production tax			0
Federal grants			0
State aid/grants	610,936		610,936
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>1,009,655</u>	<u>382,883</u>	<u>626,772</u>
EXPENDITURES			
Instruction	90,598	105,335	(14,737)
Student support services			0
Instruction support staff	1,853	70,000	(68,147)
General administration	3,548	15,000	(11,452)
School administration	5,278	30,000	(24,722)
Operations and maintenance	194,585	216,830	(22,245)
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services	352		352
Debt service			0
Operating transfers	739,191	620,000	119,191
Adjustment to comply with legal max		(21,760)	21,760
Adjustment for qualifying budget credits			0
Total Expenditures	<u>1,035,405</u>	<u>\$ 1,035,405</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(25,750)		
Unencumbered Cash, Beginning	42,837		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 17,087</u>		

USD #335, HOLTON, KANSAS
 VOCATIONAL EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	325		325
Operating transfers	<u>79,785</u>	<u>90,000</u>	<u>(10,215)</u>
Total Cash Receipts	<u>80,110</u>	<u>90,000</u>	<u>(9,890)</u>
EXPENDITURES			
Instruction	60,110	124,500	(64,390)
Student support services		29,500	(29,500)
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>60,110</u>	<u>\$ 154,000</u>	<u>\$ (93,890)</u>
Receipts Over (Under) Expenditures	20,000		
Unencumbered Cash, Beginning	64,000		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 84,000</u>		

USD #335, HOLTON, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>615,743</u>	<u>650,000</u>	<u>(34,257)</u>
Total Cash Receipts	<u>615,743</u>	<u>650,000</u>	<u>(34,257)</u>
EXPENDITURES			
Instruction	451,399	796,000	(344,601)
Student support services		41,321	(41,321)
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services	8,309	43,100	(34,791)
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>459,708</u>	<u>\$ 880,421</u>	<u>\$ (420,713)</u>
Receipts Over (Under) Expenditures	156,035		
Unencumbered Cash, Beginning	230,421		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 386,456</u>		

USD #335, HOLTON, KANSAS
 DRIVER TRAINING FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants	2,046		2,046
Charges for services			0
Interest income			0
Miscellaneous revenues	3,248	1,600	1,648
Operating transfers	1,827	5,000	(3,173)
	<u>7,121</u>	<u>6,600</u>	<u>521</u>
EXPENDITURES			
Instruction	5,154	14,628	(9,474)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	595	1,100	(505)
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>5,749</u>	<u>15,728</u>	<u>(9,979)</u>
Total Expenditures	<u>5,749</u>	<u>\$ 15,728</u>	<u>\$ (9,979)</u>
 Receipts Over (Under) Expenditures	 1,372		
Unencumbered Cash, Beginning	9,128		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u>\$ 10,500</u>		

USD #335, HOLTON, KANSAS
 FOOD SERVICE FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants	112,158	118,153	(5,995)
State aid/grants	2,362	2,211	151
Charges for services	90,986	3,617	87,369
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>40,345</u>	<u>70,000</u>	<u>(29,655)</u>
 Total Cash Receipts	 <u>245,851</u>	 <u>193,981</u>	 <u>51,870</u>
 EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	14		14
Student transportation services			0
Central support services			0
Other support services			0
Food service operations	241,837	269,981	(28,144)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
 Total Expenditures	 <u>241,851</u>	 <u>\$ 269,981</u>	 <u>\$ (28,130)</u>
 Receipts Over (Under) Expenditures	 4,000		
Unencumbered Cash, Beginning	76,000		
Prior Year Cancelled Encumbrances	<u> </u>		
 Unencumbered Cash, Ending	 <u>\$ 80,000</u>		

USD #335, HOLTON, KANSAS
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 118,222	\$ 111,724	\$ 6,498
Delinquent tax	201		201
Motor vehicle tax			0
RV tax			0
Flood control			0
Federal grants			0
State aid/grants	38,853	57,076	(18,223)
Charges for services			0
Interest income	16,851	13,000	3,851
Miscellaneous revenues	35,920	3,000	32,920
Operating transfers	4,992		4,992
Total Cash Receipts	<u>215,039</u>	<u>184,800</u>	<u>30,239</u>
EXPENDITURES			
Instruction	12,813	141,270	(128,457)
Student support services		20,000	(20,000)
Instruction support staff		20,000	(20,000)
General administration		40,000	(40,000)
School administration		225,000	(225,000)
Operations and maintenance	40,914	373,770	(332,856)
Student transportation services	111,948	100,000	11,948
Central support services		75,000	(75,000)
Other support services	419	50,000	(49,581)
Food service operations			0
Student activities			0
Facility acquisition and construction services	246,085		246,085
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>412,179</u>	<u>\$ 1,045,040</u>	<u>\$ (632,861)</u>
Receipts Over (Under) Expenditures	(197,140)		
Unencumbered Cash, Beginning	860,240		
Prior Year Cancelled Encumbrances			
Unencumbered Cash, Ending	<u>\$ 663,100</u>		

USD #335, HOLTON, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>14,690</u>	<u>15,000</u>	<u>(310)</u>
Total Cash Receipts	<u>14,690</u>	<u>15,000</u>	<u>(310)</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff	13,740	27,050	(13,310)
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>13,740</u>	<u>\$ 27,050</u>	<u>\$ (13,310)</u>
Receipts Over (Under) Expenditures	950		
Unencumbered Cash, Beginning	12,050		
Prior Year Cancelled Encumbrances			
Unencumbered Cash, Ending	<u>\$ 13,000</u>		

USD #335, HOLTON, KANSAS
 KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants	213,709	270,402	(56,693)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u>213,709</u>	<u>270,402</u>	<u>(56,693)</u>
Total Cash Receipts	<u>213,709</u>	<u>270,402</u>	<u>(56,693)</u>
EXPENDITURES			
Instruction	160,522	202,315	(41,793)
Student support services	2,015	4,000	(1,985)
Instruction support staff	4,218	5,000	(782)
General administration	8,762	12,000	(3,238)
School administration	11,691	14,000	(2,309)
Operations and maintenance	10,323	15,000	(4,677)
Student transportation services	3,077	3,600	(523)
Central support services	7,029	8,000	(971)
Other support services			0
Food service operations	6,072	6,487	(415)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>213,709</u>	<u>\$ 270,402</u>	<u>\$ (56,693)</u>
Total Expenditures	<u>213,709</u>	<u>\$ 270,402</u>	<u>\$ (56,693)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

USD #335, HOLTON, KANSAS
 AT RISK FUND (K-12)
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>263,767</u>	<u>290,000</u>	<u>(26,233)</u>
Total Cash Receipts	<u>263,767</u>	<u>290,000</u>	<u>(26,233)</u>
EXPENDITURES			
Instruction	229,767	450,000	(220,233)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>229,767</u>	<u>\$ 450,000</u>	<u>\$ (220,233)</u>
Receipts Over (Under) Expenditures	34,000		
Unencumbered Cash, Beginning	160,000		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 194,000</u>		

USD #335, HOLTON, KANSAS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	11,760		11,760
Operating transfers			0
	<u>11,760</u>	<u>0</u>	<u>11,760</u>
EXPENDITURES			
Instruction	10,177	11,335	(1,158)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>10,177</u>	<u>\$ 11,335</u>	<u>\$ (1,158)</u>
Total Expenditures			
	<u>10,177</u>	<u>\$ 11,335</u>	<u>\$ (1,158)</u>
Receipts Over (Under) Expenditures	1,583		
Unencumbered Cash, Beginning	11,335		
Prior Year Cancelled Encumbrances	<u>0</u>		

Unencumbered Cash, Ending \$ 12,918

NOTE: This is not a budgeted fund.

USD #335, HOLTON, KANSAS
 BOND AND INTEREST FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 157,872	\$ 145,960	\$ 11,912
Delinquent tax	2,149	2,951	(802)
Motor vehicle tax	21,559	20,088	1,471
RV tax	483	320	163
Federal grants			0
State aid/grants	101,924	101,924	0
Charges for services			0
Interest income	742	830	(88)
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>284,729</u>	<u>272,073</u>	<u>12,656</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service	216,860	216,860	0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>216,860</u>	<u>\$ 216,860</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	67,869		
Unencumbered Cash, Beginning	355,582		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 423,451</u>		

USD #335, HOLTON, KANSAS
 ANY NONBUDGETED FUNDS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2015

	<u>Textbook Rental</u>	<u>Titla I</u>	<u>REAP</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Federal grants		43,523	6,098
State aid/grants			
Charges for services	13,400		
Interest income			
Miscellaneous revenues			
Operating transfers			
	<u>13,400</u>	<u>43,523</u>	<u>6,098</u>
Total Cash Receipts			
EXPENDITURES			
Instruction	22,296	43,523	6,098
Student support services			
Instruction support staff			
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
	<u>22,296</u>	<u>43,523</u>	<u>6,098</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(8,896)	0	0
Unencumbered Cash, Beginning	27,313	0	0
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>18,417</u>	\$ <u>0</u>	\$ <u>0</u>

USD #335, HOLTON, KANSAS
 ANY NONBUDGETED FUNDS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2015

	<u>Native American Grant</u>	<u>Title IIA</u>	<u>Carl Perkins Grant</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Federal grants	4,112	11,978	2,629
State aid/grants			
Charges for services			
Interest income			
Miscellaneous revenues			
Operating transfers			
	<u>4,112</u>	<u>11,978</u>	<u>2,629</u>
EXPENDITURES			
Instruction	4,112	11,978	
Student support services			
Instruction support staff			2,629
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
	<u>4,112</u>	<u>11,978</u>	<u>2,629</u>
Receipts Over (Under) Expenditures	0	0	0
Unencumbered Cash, Beginning	0	0	0
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

USD #335, HOLTON, KANSAS
 ANY NONBUDGETED FUNDS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2015

	<u>Contingency Reserve</u>	<u>Playground Equipment</u>	<u>Honor Flight</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Federal grants			
State aid/grants			
Charges for services			
Interest income			
Miscellaneous revenues			2,664
Operating transfers			
	<u>0</u>	<u>0</u>	<u>2,664</u>
Total Cash Receipts			
	<u>0</u>	<u>0</u>	<u>2,664</u>
EXPENDITURES			
Instruction			
Student support services			
Instruction support staff			
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures			
	<u>0</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0	2,664
Unencumbered Cash, Beginning	280,000	10,431	8,207
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 280,000</u>	<u>\$ 10,431</u>	<u>\$ 10,871</u>

USD #335, HOLTON, KS
 AGENCY FUNDS
 Regulatory Basis
 Summary of Receipts and Disbursements
 For the Year Ended June 30, 2015

Schedule 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Scholarship	\$ 185	\$ 500	\$ 685	\$ 0
High School				
Class of 2018	44	551		595
Class of 2019	30			30
Class of 2015	879	850	901	828
Class of 2016	296	4,730	4,472	554
Class of 2017	300	709		1,009
JCYC	997	300	427	870
Science Olympiad	324	100	283	141
FFA	6,475	14,923	18,959	2,439
FCCLA	1,044			1,044
Student council - concessions	10,000	10,815	9,192	11,623
HS Student Council	1,239	2,193	2,368	1,064
Dance	1,061	5,404	4,942	1,523
Sales Tax	0	2,414	2,414	0
FBLA	423	826	1,111	138
Drama	2,807	3,197	2,747	3,257
Cheerleaders	1,176	1,569	2,698	47
Forensics	581	6	362	225
Quiz Bowl	532	800	706	626
Music club	16			16
MS Student Council	377			377
Rev Trak	2			2
Art Club	1,396	1,546	532	2,410
Football Club	1,794	1,475	2,297	972
Girls Volleyball Club	100			100
Spanish Club	257	3,820	4,037	40
Site Council	273			273
HS Band	661		107	554
Total	\$ <u>33,269</u>	\$ <u>56,728</u>	\$ <u>59,240</u>	\$ <u>30,757</u>

USD #335, HOLTTON, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Middle School							
Athletics	\$ 2,512	\$	\$ 5,149	\$ 5,696	\$ 1,965	\$ -	\$ 1,965
High School							
Athletics	8,489		17,326	16,060	9,755	-	9,755
Subtotal Gate Receipts	11,001	0	22,475	21,756	11,720	0	11,720
School Projects							
High School							
Yearbook	1,251		15,761	12,690	4,322	-	4,322
Band resales	1,078		1,537	2,077	538	-	538
Library	774		514	793	495	-	495
Biology animal supplies	905		400	1,166	139	-	139
Activity account	2,543		5,109	1,510	6,142	-	6,142
Country Mart	1,701		467	441	1,727	-	1,727
Elementary School							
Activity Fund	9,318		11,133	9,286	11,165	-	11,165
Accelerated reading	9		730	665	74	-	74
Social Fund	92		160	156	96	-	96
Yearbook	0		1,441	1,293	148	-	148
Subtotal School Projects	17,671	0	37,252	30,077	24,846	0	24,846
Total District Activity Funds	\$ 28,672	\$ 0	\$ 59,727	\$ 51,833	\$ 36,566	\$ 0	\$ 36,566